

**LOUISIANA RURAL AMBULANCE ALLIANCE**

**(A NOT FOR PROFIT ORGANIZATION)**

**FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2011 AND 2010**

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**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Louisiana Rural Ambulance Alliance  
Napoleonville, Louisiana

We have audited the accompanying statements of financial position of Louisiana Rural Ambulance Alliance (a not for profit organization) as of December 31, 2011 and 2010 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Alliance's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Rural Ambulance Alliance as of December 31, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012 on our consideration of Louisiana Rural Ambulance Alliance's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Louisiana Rural Ambulance Alliance taken as a whole. The accompanying schedules of support and revenue and functional expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Postlethwaite & Netterville*

Donaldsonville, Louisiana  
June 28, 2012

**LOUISIANA RURAL AMBULANCE ALLIANCE**  
**(A NOT FOR PROFIT ORGANIZATION)**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 175,842	385,681
Accounts receivable	57,958	34,998
Prepaid expenses	3,619	-
Buildings and equipment, net	<u>613,035</u>	<u>705,520</u>
 TOTAL ASSETS	 <u>\$ 850,454</u>	 <u>\$ 1,126,199</u>
 <b><u>LIABILITIES AND NET ASSETS</u></b>		
Accounts payable	\$ 14,077	\$ 21,782
Salaries and payroll taxes payable	1,585	1,934
Deferred revenue	<u>13,775</u>	<u>55,531</u>
 TOTAL LIABILITIES	 <u>29,437</u>	 <u>79,247</u>
 <b><u>NET ASSETS</u></b>		
Unrestricted	<u>821,017</u>	<u>1,046,952</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 850,454</u>	 <u>\$ 1,126,199</u>

The accompanying notes are an integral part of these statements.

**LOUISIANA RURAL AMBULANCE ALLIANCE**  
**(A NOT FOR PROFIT ORGANIZATION)**  
**STATEMENT OF ACTIVITIES**  
**YEARS ENDED JUNE 30, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
<b><u>REVENUES AND OTHER SUPPORT</u></b>		
Public Support		
Grants and contracts with government agencies	\$ 340,687	405,463
Other Revenue		
Membership dues	57,625	57,076
Educational events and training	10,480	15,215
Interest and dividend income	272	917
Miscellaneous	15,799	5,605
Total revenues and other support	<u>424,863</u>	<u>484,276</u>
<b><u>EXPENSES</u></b>		
Program services		
Grants and contracts	313,214	257,883
Member services	54,261	52,876
Conferences and educational services	7,168	11,952
Support services		
General and administrative	276,155	266,865
Total expenses	<u>650,798</u>	<u>589,576</u>
Change in unrestricted net assets	(225,935)	(105,300)
Unrestricted net assets at beginning of year	<u>1,046,952</u>	<u>1,152,252</u>
Unrestricted net assets at end of year	<u>\$ 821,017</u>	<u>\$ 1,046,952</u>

The accompanying notes are an integral part of these statements.

**LOUISIANA RURAL AMBULANCE ALLIANCE**  
**(A NOT FOR PROFIT ORGANIZATION)**  
**STATEMENT OF CASH FLOWS**  
**YEARS ENDED DECEMBER 31, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Change in net assets	\$ (225,935)	\$ (105,300)
Adjustments to reconcile change in net assets (used in) operating activities:		
Depreciation	133,237	143,043
Increase in accounts receivable	(22,960)	(34,998)
Increase in prepaid expenses	(3,619)	-
Decrease in accounts payable	(7,705)	(43,069)
Decrease in salaries and accrued benefits payable	(349)	1,498
Decrease in deferred revenue	(41,756)	(137,371)
Net cash (used in) operating activities	<u>(169,087)</u>	<u>(176,197)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchases of buildings and equipment	<u>(40,752)</u>	<u>(144,384)</u>
Net cash used in investing activities	<u>(40,752)</u>	<u>(144,384)</u>
Net decrease in cash and cash equivalents	(209,839)	(320,581)
Cash and cash equivalents at beginning of year	<u>385,681</u>	<u>706,262</u>
Cash and cash equivalents at end of year	<u><u>\$ 175,842</u></u>	<u><u>\$ 385,681</u></u>

The accompanying notes are an integral part of these statements.

**LOUISIANA RURAL AMBULANCE ALLIANCE**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

- A. The Louisiana Rural Ambulance Alliance (The Alliance) is a non-profit organization formed on September 8, 1995 to promote the ambulance industry in the State of Louisiana. To accomplish this purpose the Alliance engages in educational and legislative activities on behalf of its members.
- B. To ensure proper usage of restricted and unrestricted assets, the Alliance maintains its accounts according to generally accepted accounting principles, whereby funds are classified in accordance with specified restrictions or objectives.
- C. Buildings and equipment are recorded at cost and are being depreciated using the straight-line methods over their estimated useful lives as follows:

Buildings	30 - 40 years
Other equipment	5 - 10 years

- D. Management considers accounts receivable that are more than 30 days old to be past due and uncollectible. No reserve for uncollectible accounts has been established. Management has determined that all receivables as of year end are collectible.
- E. The majority of the Alliance's revenue is derived from third-party reimbursement arrangements. These revenues and the allowability of the related expenditures are subject to approval by the granting agencies.
- F. The Alliance reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. The Alliance has no temporary or permanently restricted net assets at December 31, 2011.

The Alliance reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Alliance reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

**LOUISIANA RURAL AMBULANCE ALLIANCE**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies** (continued)

- G. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- H. The Alliance considers all cash accounts and all highly liquid deposits with a maturity of three months or less when purchased to be cash and cash equivalents.
- I. As of December 31, 2010, the Alliance had a Sweep Investment Service Agreement with its bank whereby excess funds were transferred into the bank's sweep investment account on an overnight basis. These excess funds were not secured by the Federal Deposit Insurance Corporation. As of December 31, 2010, \$402,955 was swept from the Alliance's account and was uninsured. The sweep agreement was terminated during the year ended December 31, 2011.
- J. The Alliance accounts for income taxes in accordance with income tax accounting guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). On January 1, 2009, the Alliance adopted the recent accounting guidance related to accounting for uncertainty in income taxes, which sets out consistent framework to determine the appropriate level of tax reserves to maintain for uncertain tax positions.

The Alliance is a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Therefore, the Alliance has not recorded a provision for income taxes in the accompanying financial statements and the Alliance does not have any uncertain tax positions. The Alliance files a federal income tax return under U.S. federal jurisdiction. With few exceptions, the Alliance is no longer subject to U.S. federal examinations by tax authorities for the year before 2008.

- K. Expenses are charged directly to programs in categories based on specific identification. Indirect expenses have been allocated based on amounts approved by the respective contracts.

2. **Buildings and Equipment**

Buildings and equipment at December 31, 2011 consist of the following:

	<u>2011</u>	<u>2010</u>
Building	\$ 105,255	\$ 105,255
Furniture and equipment	1,101,954	1,061,202
	<u>1,207,209</u>	<u>1,166,457</u>
Less: Accumulated depreciation	(594,174)	(460,937)
	<u>\$ 613,035</u>	<u>\$ 705,520</u>

Depreciation expense was \$133,237 and \$143,043 for the years ended December 31, 2011 and 2010, respectively.



**LOUISIANA RURAL AMBULANCE ALLIANCE**  
**(A NOT FOR PROFIT ORGANIZATION)**

**NOTES TO FINANCIAL STATEMENTS**

3. **Contributions from Government Agencies**

Contributions from government agencies for the year ended December 31, 2011 consist of the following:

	2011	2010
Department of Health and Hospitals – Bureau of EMS	\$ 41,472	\$ 31,258
Department of Health and Hospitals – HRSA – ERHIT	6,956	-
Louisiana Emergency Response Network	9,530	3,740
Total	<u>\$ 57,958</u>	<u>\$ 34,998</u>

4. **Deferred Revenue**

The Alliance receives dues from its members in exchange for certain services. The dues are billed to the members during October of each year and are earned on a calendar year basis. Some of the members have paid dues prior to the start of the subsequent calendar year. Deferred membership dues totaled \$13,775 and \$34,475 for the years ended December 31, 2011 and 2010, respectively.

The contract with the Department of Health and Hospitals includes the advance lump sum payment of salaries and benefits for a one year period for the Designated Regional Coordinator. Deferred revenue related to the advance payment of salaries was - and \$21,056 for the years ended December 31, 2011 and 2010, respectively.

5. **Subsequent Events**

In preparing the financial statements, Louisiana Rural Ambulance Alliance has evaluated events and transactions for potential recognition or disclosure through June 28, 2012, and has determined that no events occurred that require disclosure.

**SUPPLEMENTARY INFORMATION**

**LOUISIANA RURAL AMBULANCE ALLIANCE**

**(A NOT FOR PROFIT ORGANIZATION)**

**SCHEDULE OF FUNCTIONAL EXPENSES**

**YEARS ENDED DECEMBER 31, 2011 AND 2010**

	Program Services				Support Services		Memorandum Only 2010
	Grants and Contracts	Member Services	Educational Services	Conferences and Total	General and Administrative	Total Expenses	Total
Salaries	\$ 58,461	\$ -	\$ -	\$ 58,461	-	\$ 58,461	\$ 54,982
Employee benefits	5,088	-	-	5,088	-	5,088	2,454
Committees and memberships	265	43,345	-	43,610	220	43,830	47,049
Continuing education	41,022	-	-	41,022	-	41,022	40,360
Contract services	77,790	-	-	77,790	53,165	130,955	108,695
Insurance	18,012	-	-	18,012	7,875	25,887	25,972
Interest and bank charges	-	-	-	-	1,745	1,745	2,098
Meals and entertainment	-	570	-	570	-	570	6,094
Miscellaneous	2,490	9,022	7,168	18,680	2,648	21,328	11,242
Office expense	113	-	-	113	701	814	6,424
Postage	-	107	-	107	-	107	925
Professional services	15,420	-	-	15,420	73,532	88,952	15,594
Rent	1,250	-	-	1,250	-	1,250	-
Repairs and maintenance	46,681	-	-	46,681	-	46,681	69,732
Supplies	19,527	-	-	19,527	17	19,544	34,741
Taxes and licenses	-	-	-	-	1,527	1,527	1,300
Telephone	2,163	-	-	2,163	-	2,163	973
Travel and lodging	24,815	1,217	-	26,032	202	26,234	17,898
Utilities	117	-	-	117	1,286	1,403	-
Total expenses before depreciation	313,214	54,261	7,168	374,643	142,918	517,561	446,533
Depreciation of buildings and equipment	-	-	-	-	133,237	133,237	143,043
Total Expenses	\$ 313,214	\$ 54,261	\$ 7,168	\$ 374,643	\$ 276,155	\$ 650,798	\$ 589,576

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Louisiana Rural Ambulance Alliance  
Napoleonville, Louisiana

We have audited the financial statements of Louisiana Rural Ambulance Alliance (a nonprofit organization) as of and for the year ended December 31, 2011 and 2010, and have issued our report thereon dated June 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

In planning and performing our audits, we considered Louisiana Rural Ambulance Alliance's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Rural Ambulance Alliance's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Louisiana Rural Ambulance Alliance's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency in internal control over financial reporting. This deficiency is described in item 2011-01. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Rural Ambulance Alliance's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Louisiana Rural Ambulance Alliance in a separate letter dated June 28, 2012.

The Alliance's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Alliance's responses and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the board of directors, management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Patricia A. Smith - Netherland*

Donaldsonville, Louisiana  
June 28, 2012

# LOUISIANA RURAL AMBULANCE ALLIANCE

## SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED DECEMBER 31, 2011

### SUMMARY OF AUDIT RESULTS

#### *Financial Statements*

Type of auditors' report issued:

Unqualified

Internal Control over Financial Reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified that are not considered to be material weaknesses?

\_\_\_\_\_ yes        x   no

  x   yes      \_\_\_\_\_ no

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes        x   no

### FINDINGS – FINANCIAL STATEMENT AUDIT

#### MATERIAL WEAKNESSES

None

#### SIGNIFICANT DEFICIENCIES

##### 2011-01      Adjustments and Misclassifications

*Finding:* Adjustments were made for revenue and expenses that were not recorded in the proper period. Additionally, adjustments were made for reclassifications of expenses that should have been capitalized as well as expenses that were not properly segregated as to allow for proper reporting in the financial statements.

*Recommendation:* Revenue and expenses should be recorded in the proper periods. Purchases that qualify as capital expenditures should be properly recorded as capital assets in the financial records. Expenses should be properly segregated so as to allow for proper reporting in the financial statements.

*Management's Response:* We will record revenue and expenses in the proper period. We will also properly record all capital assets in accordance with our capitalization policy. Modifications have been made to our chart of accounts to allow for proper reporting in the financial statements.

**LOUISIANA RURAL AMBULANCE ALLIANCE**

**SCHEDULE OF FINDINGS AND RESPONSES**

**YEAR ENDED DECEMBER 31, 2011**

**COMPLIANCE WITH LAWS AND REGULATIONS**

None

**LOUISIANA RURAL AMBULANCE ALLIANCE**

**SCHEDULE OF PRIOR FINDINGS AND RESPONSES**

**YEAR ENDED DECEMBER 31, 2011**

**FINDINGS – FINANCIAL STATEMENT AUDIT**

**MATERIAL WEAKNESSES**

None

**SIGNIFICANT DEFICIENCIES**

**2010-01     Adjustments and Misclassifications**

*Finding:* Adjustments were made for revenue and expenses that were not recorded in the proper period. Additionally, adjustments were made for reclassifications of expenses that should have been capitalized as well as expenses that were not properly segregated as to allow for proper reporting in the financial statements.

*Management's Response:* We will record revenue and expenses in the proper period. We will also properly record all capital assets in accordance with our capitalization policy. Modifications have been made to our chart of accounts to allow for proper reporting in the financial statements.

*Current Status:* A similar finding was noted in the current year.

**2010-02     Approval of Disbursements**

*Finding:* Several instances were noted of approval of invoices that were subsequent to the date of the check.

*Management's Response:* We will not issue checks until proper approval has been obtained.

*Current Status:* This finding was resolved during the current year.

**COMPLIANCE WITH LAWS AND REGULATIONS**

None





# Louisiana Rural Ambulance Alliance

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225-612-3177 ♦ [www.louisianaambulancealliance.org](http://www.louisianaambulancealliance.org)

## CORRECTIVE ACTION PLAN

June 28, 2012

Louisiana Legislative Auditor

Louisiana Rural Ambulance Alliance respectfully submits the following corrective action plan for the year ended December 31, 2011.

Name and address of independent public accounting firm:

Postlethwaite & Netterville, APAC

P. O. Box 1190

Donaldsonville, LA 70346

Financial Statement Period: January 1, 2011 – December 31, 2011

The findings from the Schedule of Findings and Responses and Management Letter are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule of Findings and Responses and the Management Letter.

### SIGNIFICANT DEFICIENCIES

2011-01

#### ADJUSTMENTS AND MISCLASSIFICATIONS

*Finding:* Adjustments were made for revenue and expenses that were not recorded in the proper period. Additionally, adjustments were made for reclassifications of expenses that should have been capitalized as well as expenses that were not properly segregated as to allow for proper reporting in the financial statements.

*Action Taken:* We will record revenue and expenses in the proper period. We will also properly record all capital assets in accordance with our capitalization

policy. Modifications have been made to our chart of accounts to allow for proper reporting in the financial statements.

**ML 2011-01      CANCELLATION OF INVOICES**

*Finding:* Invoices are not cancelled as they are paid. Invoices could be mistakenly paid more than one time. This is a repeat finding from the prior year.

*Action Taken:* Invoices are being properly cancelled effective January 1, 2012.

The above corrective action plan addresses the current year findings. If you need additional information concerning the corrective action plan, please contact Donna Newchurch, CEO, P. O. Box 242, Plattenville, LA 70393.

A handwritten signature in dark ink, appearing to read "Donna Newchurch", with a horizontal line extending to the left.

Donna Newchurch  
Chief Executive Officer  
Louisiana Rural Ambulance Alliance

To the Board of Directors  
Louisiana Rural Ambulance Alliance  
Napoleonville, Louisiana

We have audited the financial statements of the Louisiana Rural Ambulance Alliance for the years ended December 31, 2011 and 2010, and have issued our report thereon dated June 28, 2012. Professional standards suggest that we provide you with the following information related to our audit.

As stated in our engagement letter dated May 7, 2012, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control structure of the Louisiana Rural Ambulance Alliance. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure. During the course of the performance of our audit procedures and documentation of the Alliance's internal controls, we noted certain immaterial items that have been communicated to management by way of discussion. The following is a description of items that were of such significance to comment in a formal management letter.

**ML 2011-01      CANCELLATION OF INVOICES**

**Finding:** Invoices are not cancelled as they are paid. Invoices could be mistakenly paid more than one time. This is a repeat finding from the prior year.

**Recommendation:** Invoices should be properly cancelled so as to prevent possible duplication of payment. This appears to have been corrected during 2012.

This information is intended solely for the use of the board of directors and management of the Louisiana Rural Ambulance Alliance and should not be used for any other purpose.

*Robert H. Hester, Jr.*

Donaldsonville, Louisiana

June 28, 2012

